

24. Denied. Rule 3001 has no application to administrative claims, but only applies to pre-petition claims.

25. Denied. Grabell's compensation agreement is set forth in the 2005 agreement which was duly attached to his Proof of Claim. Moreover, the 2005 Agreement attached to the claim clearly provides, on its face, that the liquidated amount of \$1,220,000.00 had accrued and was fully earned and vested pursuant to the earlier agreement to which Movants refer. There was no need to attach the earlier agreement.

C. Grabell's Failure to Properly Disclose His Alleged Bonus as a Breach of Fiduciary Duty and Bars Grabell's Administrative Claim

26. Denied. Grabell has made all necessary disclosures.

27. Denied. Grabell has made all necessary disclosures.

28. It is denied that the Motion was timely served on Grabell or his counsel; however, it is admitted that no further notice at this time is required.

Dated: December 9, 2008

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